NOTICE
Decision filed 11/04/26. The text of this decision may be changed or corrected prior to the filing of a Petition for Rehearing or the disposition of the same.

2026 IL App (5th) 260049-U

NOS. 5-26-0049, 5-26-0152 cons.

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

NOTICE
This order was filed under Supreme Court Rule 23 and is not precedent except in the limited circumstances allowed under Rule 23(e)(1).

CHRISTINE K. WHITE, n/k/a Christine K. Mackiewicz,	)	Appeal from the
	)	Circuit Court of
Petitioner-Appellant,	)	Fayette County.
	)	
v.	)	Nos. 06-D-117, 24-FA-4
	)	
TOBY WHITE,	)	Honorable
	)	Joshua C. Morrison,
Respondent-Appellee.	)	Judge, presiding.

JUSTICE SHOLAR delivered the judgment of the court.
Justices Barberis and Bollinger concurred in the judgment.

ORDER

¶ 1 *Held*: The trial court did not err in calculating child support according to the parenting arrangement in effect during each relevant period, and the court did not abuse its discretion by determining the parties' incomes for purposes of child support.

¶ 2 Petitioner, Christine White, n/k/a Christine K. Mackiewicz, appeals the Fayette County trial court's child support order. On appeal, Christine argues that the trial court failed to follow the statutory child support guidelines when calculating overnights and the majority of parenting time. She also argues that the court erred in its calculation of the parties' incomes for purposes of child support. For the reasons that follow, we affirm.

¶ 3 I. BACKGROUND

¶ 4 The parties divorced in 2007. Following their divorce, the parties had one biological child, A.W. In February of 2024, Toby filed a petition to modify parental allocation and support. Toby

argued a substantial change of circumstances. Toby sought decision-making authority and primary and majority parenting time with A.W. He also sought an "appropriate obligation for the support of the minor child pursuant to the terms of Section 505."

¶ 5 On April 30, 2024, the parties entered into an agreed temporary order. Under the agreement, A.W. resided with Toby through the end of the school year around May 2024. Christine received parenting time on three specified weekends before the majority of parenting time returned to her on May 24, 2024.

¶ 6 In the fall of 2024, the parties filed financial affidavits. Toby filed an affidavit on October 30, 2024. Christine filed hers on November 1, 2024. In her financial affidavit, Christine reported herself as the sole proprietor of "C & G Cleaning Company" and she reported $6,100 per month in employment or self-employment earnings, with an additional $700 per month in rental income. According to her affidavit, her gross total monthly income was $6,800.

¶ 7 On May 20, 2025, the parties entered an agreed parenting plan resolving all issues with the exception of child support. The agreed plan provided Christine with the majority of parenting time. Toby received alternating weekends with additional summer and holiday parenting time. The trial court directed the parties to submit written arguments related to child support and tax exemptions.

¶ 8 Christine provided her 2024 federal income tax return. This included multiple sources of income. One Schedule C for "C & G Cleaning Company" reported $67,957 in gross receipts. A separate Schedule C reported an additional $2,364 in gross receipts. Christine also reported gross rental income of $8,400 on a Schedule E. Christine proposed using $67,957 alone as her annual gross income, resulting in proposed monthly gross income of $5,663.08.

¶ 9 Toby's 2024 income reflected a gross monthly average of $4,730. According to Toby, during March and April 2025, his employer required mandatory overtime. Through April 22, 2025,

his gross monthly average income was $6,635. After the mandatory overtime, Toby returned to his regular work schedule and his income averaged to $3,840.81 per month. Toby proposed the 2024 average of $4,730 per month as a representative measure of his income over the course of a year.

¶ 10 On June 10, 2025, following written arguments, the trial court entered an order on child support. The court determined that A.W. resided primarily with Toby from February 27, 2024, through May 24, 2024. Following May 24, 2024, the majority of parenting time returned to Christine. The court noted that the parties filed financial affidavits, which Toby updated with the court pursuant to the court's April 8, 2024, order. However, Christine did not provide the court with updated pay information. Rather, Christine supplied the court with her income tax return, which demonstrated her gross monthly income as self-reported on her financial affidavit.

¶ 11 For the year 2024, the trial court determined that Toby earned an average gross monthly income of $4,730. In 2025, from the last week of March through April, Toby worked mandatory overtime. Therefore, he earned an average gross monthly income of $6,635 as of April 22, 2025. At that point, the mandatory overtime concluded, and Toby returned to a "regular work schedule." The court calculated Toby's average gross monthly income of $3,840.81 per month. The court determined it was equitable to utilize Toby's 2024 average monthly income figure of $4,730 as the accurate income of Toby for purposes of calculating support. Turning to Christine, the trial court determined that she self-reported a monthly gross income of $6,800.

¶ 12 The trial court broke child support payments into relevant time periods as follows: February 27, 2024, through May 24, 2024; May 24, 2024, through December 31, 2024; January 1, 2025, through April 22, 2025; and, April 22, 2025, to the date of the order. Turning to the first time period of February 27, 2024, through May 24, 2024, the trial court noted that Toby had the majority

of parenting time with A.W. However, during that time, Toby had child support automatically withdrawn from his paycheck. Toby paid Christine $150 per week, even though Christine should have paid Toby $205.85 per week during this time frame. This resulted in Christine owing Toby $2,573.13 in retroactive child support, plus the sum of $1,875 in necessary child support reimbursement due to the overpayment made by Toby. This totaled $4,448.13 owed to Toby.

¶ 13 During the second time period of May 24, 2024, to December 31, 2024, the trial court determined that Christine had the majority of parenting time. During that time, Toby should have paid $150.92 per week, but Toby only paid $150 per week. This resulted in an underpayment by Toby of $28.98 during that time.

¶ 14 During the third time period of January 1, 2025, through April 22, 2025, the trial court determined that Toby should have paid $191.54 per week due to the overtime work that he completed. Throughout that time, Toby paid $150 per week. This resulted in an underpayment by Toby of $664.64 during this time period.

¶ 15 During the time period of April 22, 2025, through the date of the order, the trial court determined that Toby's obligation should be set at $150.92 per week. The court noted that Toby completed mandatory overtime. At the time of the order, Toby had an underpayment of $0.92 per week from April 22, 2025, through the date of the order.

¶ 16 Considering all of the support obligations, the trial court calculated that Christine owed Toby $3,748.99 for retroactive child support, coupled with Toby's overpayment of child support. Beginning on June 2, 2025, Toby would pay Christine $150.92 per week.

¶ 17 Christine filed a motion to reconsider on July 11, 2025, arguing that the trial court erred in its child support calculations. She argued that the court should have used her 2024 tax return rather

than the $6,800 monthly income reported on her financial affidavit. She also argued that Toby's overtime should have been averaged over the year.

¶ 18 The trial court held a hearing on the motion to reconsider on October 21, 2025. The court noted that it relied upon the information provided to it by the litigants. The court stated that Christine could have amended her financial affidavit, but she failed to do so. The court also noted that "some of the things on the tax return are not going to be applicable to child support." Therefore, the court determined that "the child support numbers that were used are appropriate and they are the right numbers."

¶ 19 The court denied the motion. The court noted that an amended financial disclosure should have been filed if any information provided was inaccurate.

¶ 20 On November 20, 2025, Christine filed a timely notice of appeal.

¶ 21 II. ANALYSIS

¶ 22 On appeal, Christine argues that the trial court failed to follow the statutory child support guidelines when calculating overnights and the majority of parenting time. She also argues that the court erred in its calculation of her income for child support. Finally, she argues that the court erred in its calculation of Toby's income for child support. For the reasons that follow, we affirm. We consider each argument in turn.

¶ 23 When determining child support under section 505(a)(1.5) of the Illinois Marriage and Dissolution of Marriage Act (Act) (750 ILCS 5/505(a)(1.5) (West 2024)), the trial court should first calculate each party's basic child support obligation under the statutory guidelines. *In re Marriage of Gabriel*, 2020 IL App (1st) 182710, ¶ 54. Section 505(a)(1.5) of the Act instructs that, to calculate the basic child support obligation, the following steps should be taken: (1) determine each party's net income, (2) add the parents' monthly net incomes together to determine the

parents' combined monthly net income, (3) select the corresponding appropriate amount from the schedule of basic child support obligations based on the parties' combined monthly net income and number of children of the parties, and (4) calculate each parent's percentage share of the basic child support obligation. 750 ILCS 5/505(a)(1.5) (West 2024).

¶ 24 First, we consider Christine's argument that the trial court failed to follow the statutory child support guidelines when calculating overnights and the majority of parenting time. Toby responds, arguing that the court properly calculated child support based on the parenting arrangement that existed during each relevant period. Toby also notes that the court did not deviate from the statutory guidelines. To the extent that Christine's argument requires us to interpret and apply section 505 of the Act, our review is *de novo*. See *In re Marriage of McGrath*, 2012 IL 112792, ¶ 10; *In re Marriage of Ruvola*, 2017 IL App (2d) 160737, ¶ 18.

¶ 25 Based on the facts before us, the trial court's calculations were consistent with the parties' actual parenting time arrangements during the relevant time periods. The court divided support calculations into four separate time periods to reflect the changes in A.W.'s living arrangements. Significantly, the court recognized that from February 27, 2024, through May 24, 2024, Toby had the majority of parenting time. For that period, the trial court applied a guideline calculation with Toby as the parent exercising a majority of the parenting time. Therefore, the court determined that Christine owed support. Accordingly, the court calculated that Christine should have paid support to Toby, and the court credited Toby for the support that continued to be withheld from his paycheck and paid to Christine during that time. The court's calculations were tied directly to the actual parenting schedule in effect during these periods, rather than applying a single parenting time percentage across the entirety of the case.

¶ 26 We recognize that Christine argues that parenting time should have been evaluated on a yearly basis, and Toby had 136 overnights in 2024. As such, Christine argues that he did not satisfy the 146-overnight shared-care threshold. Toby responds, arguing that section 505(a)(1.5) uses monthly net income and contains no annual averaging requirement. Despite Christine's arguments, the record does not indicate that the trial court based its calculations on the shared-parenting provisions of section 505(a)(3.8). Section 505(a)(3.8) provides a distinct calculation when each parent exercises 146 or more overnights per year. 750 ILCS 5/505(a)(3.8) (West 2024).

¶ 27 Rather, the court found that A.W. resided primarily with Toby from February 27, 2024, through May 24, 2024, and that the majority of parenting time returned to Christine thereafter. The court calculated support obligations for each period based upon those arrangements, and the court offset the resulting obligations. Because the trial court did not premise its ruling on the 146-overnight threshold or a shared-parenting calculation, Christine's argument concerning the number of overnights accrued during the calendar year 2024 does not demonstrate error.

¶ 28 Moreover, section 510(a) of the Act permits modifications of support installments accruing after notice of the filing of a motion to modify. *Id.* § 510(a). Toby filed his petition to modify parental allocation and support on February 27, 2024. The trial court's first support period began on that date and reflected the parenting arrangement in effect at that time. Therefore, the court's consideration of the period of February 27, 2024, through May 24, 2024, was consistent with the Act. Based on the record before us, we cannot say that the trial court erred by calculating support according to the parenting arrangement in effect during each relevant period.

¶ 29 Christine also contends that the trial court deviated from the statutory guidelines without making the written findings required by section 505(a)(3.4) of the Act. Section 505(a)(3.4) requires written findings when the court determines that application of the guidelines would be inequitable,

unjust, or inappropriate and therefore deviates from the guideline amount. *Id.* § 505(a)(3.4). Here, the trial court did not calculate a presumptive guideline amount and then selected a different amount based on equitable considerations. Rather, the court applied child support calculations to the separate periods during which the parties' parenting time and incomes differed. The court's reference to equity when selecting an income figure for Toby did not transform its period-specific guideline calculations into a statutory deviation. Although the trial court described its determination as "equitable," it did not depart from the guideline calculations. Rather, the court selected what it found to be the most representative income figures based on the evidence before it. Therefore, written findings by the trial court for a deviation under section 505(a)(3.4) were not necessary.

¶ 30 Next, we consider Christine's argument that the trial court erred in its calculation of both her and Toby's incomes for child support. The trial court ultimately has discretion to determine the appropriate amount of child support. *In re Marriage of Gabriel*, 2020 IL App (1st) 182710, ¶ 56. Thus, the reviewing court will not reverse the trial court's determination of support absent an abuse of discretion. *Id.*

¶ 31 We first consider the court's determination of Christine's income. Christine argues that the court was required to use gross monthly income of $5,663.08 because her 2024 tax return reported $67,957 in gross receipts from her cleaning business. For purposes of child support, net business income is defined as gross receipts minus ordinary and necessary expenses required to carry on the trade or business. 750 ILCS 5/505(a)(3.1) (West 2024). However, the record demonstrates that the trial court relied on Christine's sworn financial affidavit. This stated that she earned $6,100 per month through her cleaning company. She also indicated that she received $700 per month in rental income. This resulted in a gross monthly income of $6,800 per month.

¶ 32 As noted by the trial court, Christine never filed an amended financial affidavit correcting any information from her original financial affidavit. In her motion to reconsider, Christine argued that the court should have used the lower figure evidenced by her 2024 tax return. However, following argument from the parties, the court specifically noted that if the information in her financial affidavit was improper, Christine should have amended her financial disclosure. She failed to demonstrate that her selected $67,957 income figure represented all income from all sources, particularly where her tax return contained $2,364 in other earnings and $8,400 in rental income.

¶ 33 Moreover, taxable income is not necessarily synonymous with income for purposes of determining child support. See *Vance v. Joyner*, 2019 IL App (4th) 190136, ¶ 55. Christine's tax return did not establish that the $67,957 reported on one Schedule C represented her total income from all sources. The return also disclosed another source of business receipts and rental income.

¶ 34 The court based its child support calculation on Christine's sworn affidavit reporting $6,800 of gross monthly income. This was based on her self-employment through her cleaning business, along with her rental income. We cannot say that the trial court abused its discretion by using the financial affidavit that Christine herself submitted to calculate her income.

¶ 35 Turning to Toby's income, Christine argued that the court understated Toby's income by declining to project the overtime reflected in his early-2025 paystubs. However, the record belies this argument. The court expressly accounted for the additional earnings during the period in which they actually occurred.

¶ 36 The trial court specifically determined that Toby earned a gross monthly income of $4,730 in 2024. The court determined that his monthly income increased to $6,635 through April 22, 2025. This increase resulted from mandatory overtime that took place from the last week of March

through April 2025. Once this overtime ended, Toby returned to his regular pay schedule and his income dropped to $3,840.81 per month. Income averaging is an approved method of determining income when a parent's earnings fluctuate, and the trial court has discretion to select an averaging period appropriate to the circumstances. *In re Marriage of Garrett*, 336 Ill. App. 3d 1018, 1025-26 (2003). The court accounted for the mandatory overtime during the period in which it was earned. However, the court declined to project that temporary increase moving forward after the mandatory overtime ended. Under these circumstances, use of the 2024 average for prospective support was not an abuse of discretion.

¶ 37 Based on the evidence and law before us, we cannot say that the trial court erred in rendering its findings. We have thoroughly reviewed the record on appeal, and we cannot say that the trial court abused its discretion by calculating the parties' incomes for purposes of setting child support.

¶ 38 III. CONCLUSION

¶ 39 For the reasons stated, we affirm the Fayette County trial court's calculation of child support.

¶ 40 Affirmed.